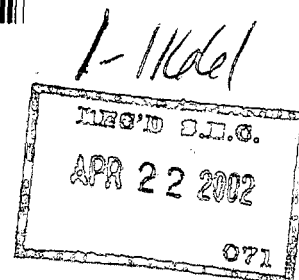


tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



02027601



April 22, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED

MAY 08 2002

THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,057,419 Corporate Backed Trust Certificates, Kinder Morgan Debenture-Backed Series 2002-6 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 22, 2002. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho